

**County of Placer, California**

**Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended June 30, 2004**

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
<b>Unapportioned Collections</b>				
<b>Assets</b>				
Cash and investments	\$ 8,002,377	\$ 1,221,330,074	\$ (1,223,403,909)	\$ 5,928,542
Receivables (net):				
Accounts	192,117	143,939	(193,864)	142,192
Taxes	22,153,719	498,556,205	(499,305,313)	21,404,611
Due from other funds	1,124,584	-	(1,124,584)	-
Due from other governments	226,293	275,007	(177,886)	323,414
Total assets	<u>\$ 31,699,090</u>	<u>\$ 1,720,305,225</u>	<u>\$ (1,724,205,556)</u>	<u>\$ 27,798,759</u>
<b>Liabilities</b>				
Agency obligations	\$ 30,566,514	\$ 747,310,545	\$ (750,078,300)	\$ 27,798,759
Due to other funds	1,132,576	(1,132,576)	-	-
Total liabilities	<u>\$ 31,699,090</u>	<u>\$ 746,177,969</u>	<u>\$ (750,078,300)</u>	<u>\$ 27,798,759</u>
<b>1915 Act Bonds Fund</b>				
<b>Assets</b>				
Cash and investments	\$ 9,983,897	\$ 6,099,392	\$ (12,544,169)	\$ 3,539,120
Special assessments receivable (net)	4,241,670	417,991	(586,232)	4,073,429
Due from other governments	-	3,175	-	3,175
Total assets	<u>\$ 14,225,567</u>	<u>\$ 6,520,558</u>	<u>\$ (13,130,401)</u>	<u>\$ 7,615,724</u>
<b>Liabilities</b>				
Agency obligations	<u>\$ 14,225,567</u>	<u>\$ 4,913,354</u>	<u>\$ (11,523,197)</u>	<u>\$ 7,615,724</u>
<b>Clearing Funds</b>				
<b>Assets</b>				
Cash and investments	\$ (3,284)	\$ 103,995,623	\$ (99,822,647)	\$ 4,169,692
Accounts receivable (net)	3,896	1,524	(2,495)	2,925
Total assets	<u>\$ 612</u>	<u>\$ 103,997,147</u>	<u>\$ (99,825,142)</u>	<u>\$ 4,172,617</u>
<b>Liabilities</b>				
Agency obligations	<u>\$ 612</u>	<u>\$ 152,146,565</u>	<u>\$ (147,974,560)</u>	<u>\$ 4,172,617</u>

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**Combining Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended June 30, 2004**

	Balance July 1, 2003	Additions	Deductions	Balance June 30, 2004
<b>1911 Act Bonds Fund</b>				
<b>Assets</b>				
Cash and investments	\$ 11,425	\$ 135,484	\$ (137,024)	\$ 9,885
<b>Liabilities</b>				
Agency obligations	\$ 11,425	\$ 217,255	\$ (218,795)	\$ 9,885
<b>Other Agency Funds</b>				
<b>Assets</b>				
Cash and investments	\$ 6,843,403	\$ 13,902,545	\$ (13,120,474)	\$ 7,625,474
<b>Liabilities</b>				
Agency obligations	\$ 6,843,403	\$ 11,802,812	\$ (11,020,741)	\$ 7,625,474
<b>Parks Dedication</b>				
<b>Assets</b>				
Cash and investments	\$ 3,498,991	\$ 1,682,822	\$ (1,525,851)	\$ 3,655,962
<b>Liabilities</b>				
Agency obligations	\$ 3,498,991	\$ 2,473,256	\$ (2,316,285)	\$ 3,655,962
<b>All Agency Funds</b>				
<b>Assets</b>				
Cash and investments	\$ 28,336,809	\$ 1,347,145,940	\$ (1,350,554,074)	\$ 24,928,675
Receivables (net):				
Accounts	196,013	145,463	(196,359)	145,117
Taxes	22,153,719	498,556,205	(499,305,313)	21,404,611
Special assessments	4,241,670	417,991	(586,232)	4,073,429
Due from other funds	1,124,584	-	(1,124,584)	-
Due from other governments	226,293	278,182	(177,886)	326,589
Total assets	\$ 56,279,088	\$ 1,846,543,781	\$ (1,851,944,448)	\$ 50,878,421
<b>Liabilities</b>				
Agency obligations	\$ 55,146,512	\$ 918,863,787	\$ (923,131,878)	\$ 50,878,421
Due to other funds	1,132,576	(1,132,576)	-	-
Total liabilities	\$ 56,279,088	\$ 917,731,211	\$ (923,131,878)	\$ 50,878,421